

MUNICIPAL SCHEDULE

STANDARD Tax Records

RECORDS SERIES TITLE

DISPOSITION INSTRUCTIONS

CITATION

Bicycle License Plate Records

Destroy in office after 1 year.

Records concerning issuance of license plates for bicycles.

Bicycle License Receipts

Destroy in office after 1 year.

Copies of receipts issued for bicycle licenses.

RECORDS SERIES TITLE**DISPOSITION INSTRUCTIONS****CITATION****Motor Vehicle License Plate/Decal Records**

Destroy in office after 1 year.

Records concerning issuance of license plates/decals for motor vehicles.

Motor Vehicle License Receipts

Destroy in office after 1 year.

Copies of receipts issued for motor vehicle licenses.

Privilege Tax Ledger

Destroy in office when reference value ends.

Ledger listing individuals required to pay privilege tax.

RECORDS SERIES TITLE

DISPOSITION INSTRUCTIONS

CITATION

Privilege Tax Receipts

Destroy in office after 3 years.*

Copies of receipts issued for payment of privilege tax.

Reports of Taxes Collected (Daily and Weekly)

Destroy in office after 1 year.

Reports listing taxes collected on a daily and weekly basis.

Schedule "B" Licenses

a) Destroy in office 3 years after close of license tax year stubs or detailed settlement records.

Receipts of licenses issued by municipality in accordance with G.S. 105.33.

b) Destroy in office stubs 1 year after audit if settlement records is kept.

G.S. 105.33

RECORDS SERIES TITLE

DISPOSITION INSTRUCTIONS

CITATION

Tax Abstracts

Destroy in office after 10 years.

Abstracts listing taxpayers in the municipality.

Tax Exempt Property File

Destroy in office 5 years after property has been declared exempt.

Records of property that are exempt from taxation.

Tax Ledger Cards or Sheets

Destroy in office 5 years after becoming obsolete.

RECORDS SERIES TITLE

DISPOSITION INSTRUCTIONS

CITATION

Tax Lien Sales

Destroy in office 10 years after sale.

Records concerning sales held to satisfy tax liens.

Tax Liens

Destroy in office after 3 years.

Lists of tax lien advertisements.

Tax Rebates, Records of

Destroy in office after 10 years.

Records concerning tax rebates given or received.

RECORDS SERIES TITLE

DISPOSITION INSTRUCTIONS

CITATION

Tax Receipt Book

Destroy in office after 5 years.

Record indicating taxes, fees, and penalties collected.

Tax Receipts

a) Destroy in office paid tax receipts after 10 years.*

Copies of receipts for taxes, fees, and penalties collected.

b) Destroy in office unpaid tax receipts when approved by city/town council.

Tax Sale Certificates

Series discontinued. Destroy in office 10 years from date of sale.

*See AUDITS, LITIGATION AND OTHER RELATED RECORDS in introduction

RECORDS SERIES TITLE

DISPOSITION INSTRUCTIONS

CITATION

Tax Scrolls

Destroy in office after 10 years.

Records indicate property valuation and taxes due.